IN THE CLAIMS:

- 1. Cancelled
- 2. Cancelled
- 3. Cancelled
- 4. Cancelled
- 5. Cancelled
- 6. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 27, wherein the [[cellular structure]] open cell foam comprises polyurethane.
 - 7. (Cancelled)
- 8. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 27, wherein the non-compliant layer has a durometer less than 60 Shore A.
- 9. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 27, wherein the non-compliant layer has a durometer greater than 35 Shore A.
- 10. (Currently Amended) The roller [[[]]assembly[[]]]of Claim 27, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.
- 11. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 27, wherein the non-compliant layer includes a metal tube.
- 12. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.
- 13. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 27, wherein the non-compliant layer comprises a plastic tube.

- 14. (Currently Amended) The roller [[[]]assembly[[]]] of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.
 - 15. 26. (Cancelled)
- 27. (Currently Amended) A [[roller for]] a roller assembly as used in transporting a sheet material, through a nip formed between a roller and an opposed surface the roller comprising:
 - a) a shaft;
 - b) a first tire mounted to the shaft, the first tire including
 - i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and
 - ii) a non compliant outer layer fixed to the core for rotation with the core,
- c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against [[an]] the opposed surface to create the nip; and
- d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against [[an]] the opposed surface.
- 28. (New) A roller for a roller assembly as used in transporting a sheet material, through a nip formed between the roller and an opposed surface the roller comprising:
 - a) a shaft;
 - b) a first tire mounted to the shaft, the first tire including
 - i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of a compressible open cell foam and
 - ii) a non compliant outer layer fixed to the core for rotation with the core,
- c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip; and

d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against an opposed surface.